REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

ACCOUNT

OF THE

IRISH LAND COMMISSION,

IN RESPECT OF

CHURCH TEMPORALITIES IN IRELAND,

For the Year ended 31st March 1891,

TOGETHER WITH THE

ACCOUNT for the above Period, and that from 26th July 1869 (the Date of the Irish Church Act) to the 31st March 1891.

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(*Presented pursuant to Act* 32 & 33 *Vict. c.* 42, *s.* 37.)

Ordered, by The House of Commons, *to be Printed,*
12 *February* 1892.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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REPORT of the COMPTROLLER and AUDITOR GENERAL upon the ACCOUNT of the IRISH LAND COMMISSION, in respect of CHURCH TEMPORALITIES in *Ireland*, for the period from 1st April 1890 to 31st March 1891, prepared and submitted to Parliament in pursuance of the 37th Section of the Act 32 & 33 Vict. c. 42.

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1 THE arrears on the Collection Rentals show an increase as compared with the same Return for 1889–90. For that year the arrears due at its close averaged 29·1 per cent. of the total amount receivable, while for 1890–91 the percentage increased to 31·9. Arrears on collection rentals.

In the following cases there is even a larger growth of arrear shown:—

(1.) Renewable Leaseholds (including Fines and other Tenures).

(2.) Mortgage Account (Converted Leaseholds) Interest.

I called the attention of the Land Commissioners to these classes of receipts, and to the increase of amounts uncollected at the close of the year, but their reply with reference thereto did not appear to me of a satisfactory character. In view of the fact that the arrears, due from borrowers under the Land Acts for 1890–91, average only 3·7 per cent. of the total collectible within the year, the relatively larger amounts owing in respect of "Church Temporalities" merits in my opinion special attention.

2. The amount due to the National Debt Commissioners on account of the original loan of 9,000,000 *l.* for carrying out the provisions of the Irish Church Acts, was further diminished during the year by the payment of 384,474 *l.* 13 *s.* 5 *d.* for capital, leaving 2,881,240 *l.* 18 *s.* 11 *d.* due on the 31st March 1891. Repayment of Rent under the Irish Church Acts.

3. The particulars of the amounts written off the Rentals will be found on page 9. Amounts remitted or written off.

4. The sales of church property amounted to 52,602 *l.* 11 *s.* 9 *d.* Of this sum 45,795 *l.* 5 *s.* 10 *d.* was received in cash, and 8,807 *l.* 5 *s.* 11 *d.* allowed to remain on loan secured by charging order. Sales of church property during the year.

5. The Cash Balance in the hands of the Irish Land Commissioners at the close of the year was, as shown by the Account, 153,850 *l.* 2 *s.* 2 *d.* Cash Balance.

C. L. Ryan,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
4 January 1892.

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I.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION in respect of CHURCH TEMPORALITIES in *Ireland*, under the Provisions of "The Irish Church Act, 1869," "The Irish Church Act, 1869, Amendment Act, 1872," and "The Irish Church Act Amendment Act, 1881," for the Year ended the 31st March 1891.

Dr. *Cr.*

Section of Principal Act, and Acts of 1872 and 1881	RECEIPTS	Receipts in the Year. £ s. d.	Section of Principal Act, and Acts of 1872 and 1881.	EXPENDITURE	Payments in the Year £ s. d.
46	To Balance on 1st April 1890	235,687 2 2		By Compensations, Annuities, Gratuities, &c.	
			14	For life annuities to archbishops, bishops, and incumbents	3,565 6 4
33 & 7 (1872)	To Sales of Property:		15	For life annuities to permanent curates	745 – –
	Tithe rent-charge (for Loans, Mortgages, &c., *vide* p. 8)	20,306 0 9	16	For life annuities to diocesan and district schoolmasters	204 11 6
34, 52, and 54	Lands, &c.:		18	For life annuities to clerks, sextons, and others holding freehold offices	1,442 13 11
	Perpetuity rents	19,394 18 7			
	Yearly and other tenures	– 1 –	45	For life annuities to vicars general and other officers, for loss of fees, &c.	510 16 1
27, 29, and 43	Ecclesiastical Residences and Lands:		24, 50, 65, and 5 (1872).	By Building Charges	437 18 –
	Other Residences and Lands	306 0 6			
11 and 12, and 6 (1872)	To Rents, &c.:		38	By Regium Donum:	
	Tithe rent-charge	181,008 16 10		Life annuities	415 8 –
11 and 12	Lands, &c.:			By Rent Abatements, &c.:	
	Perpetuity rents	38,534 1 9	11 and 12	From Tithe Rent-charge:	
	Renewable leaseholds (including fines) and other tenures	1,530 4 7		Poor rate allowed	13,621 14 5
				From Lands:	
11 and 12	To Dividends and Interest of Money:			Poor rate, remissions, &c.	2,218 7 2
	On Bank of Ireland Stock	400 – –	11 and 12	By Rates, Taxes, &c.	6 – 10
	On Mortgages—landed property, &c.	15,045 10 –	—	By Miscellaneous Payments	245 13 11
13 (1872).	On Mortgages—converted leaseholds	7,975 7 9			
	On Globe House Mortgages	4 17 10	8 and 9	By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission)	64 40 –
	On other moneys	2,853 4 8			

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			£	s.	d.			£	s.	d.
11	To Miscellaneous Receipts					37	By Audit of Accounts (Cost of Audit)	195	14	8
	Rents—Mensal Glebes		25	–	–					
	Fees—mortgage deeds		53	13	8	4 (1881)	By the Irish Land Commission, &c., Vote Accounts (from the date of transfer to the Irish Land Commission)—For transfer, per Act 44 & 45 Vict. c. 71, s. 4, of the estimated cost of the administration and management of the Church Property	16,561	16	3
	Costs—collection under legal process		628	13	4					
	Other receipts		6	13	–					
						44	By Compensation and Superannuation Allowances of the Commissioners and Officers of the Ecclesiastical Commission (including Allowances referred to in Act 44 & 45 Vict. c. 71, s. 8)	855	15	–
						60 to 61	By Interest and Charges on Loans.			
							Interest of advances from National Debt Commissioners	110,000	6	7
							Bankers' commission on remittances between England and Ireland	381	15	10
						7 and 18 (1873)	By Stamp Duty on Merging Orders, &c.	57	5	3
						—	By Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 43).			
							Schedules A. and C.	9,733	3	1
						—	By the Commissioners for the Reduction of the National Debt			
							For Advances (under the Irish Church Act, 1869) repaid	284,474	13	4
							RELIEF OF DISTRESS (IRELAND), PER ACTS 43 VICT. c. 4, AND 43 & 44 VICT. c. 14.			
						—	By the Commissioners for the Reduction of the National Debt.			
							For interest of advances	44,6[illegible]9	10	
							Carried forward £	500,914	6	0

			£	s.	d.
11	To Miscellaneous Receipts				
	Rents—Mensal Glebes		25	–	–
	Fees—mortgage deeds		53	13	8
	Costs—collection under legal process		628	13	4
	Other receipts		6	13	–
					714 1 –
38	To Loan Account; Tithe Rent-charge.				
	Fixed annual instalments				208,143 7 4
52	To Mortgage Account; Landed Property, &c.				
	Mortgage moneys				798 – –
	Fixed half-yearly instalments				50,541 13 10
31	To Mortgage Account, Converted Leaseholds (Act 3 & 4 Will. 4, c. 37, s. 166).				
	Mortgage moneys				10,331 15 7
11	To Glebe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 73, s. 20)				18 3 4
70	To Chapels of Ease—Repair Fund				– 6 3
—	To Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 5)				
	Schedules A. and C.				8,349 3 6
	RELIEF OF DISTRESS (IRELAND), PER ACTS 43 VICT. c. 4, AND 43 & 44 VICT. c. 14.				
—	To the Commissioners of Public Works in Ireland				
	For advances repaid by them				42,[illegible] 10 –
	For interest of advances				9,300 1 8
	Carried forward £				308,570 16 6

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Dr. I.—Account of the Irish Land Commission, in respect of Church Temporalities in *Ireland*, for the Year ended 31st March 1881—*continued*. Cr.

Section of Principal Act, and Acts of 1872 and 1881.	RECEIPTS	Receipts in the Year	Section of Principal Act and Acts of 1872 and 1881	EXPENDITURE	Payments in the Year
		£. s. d.			£. s. d.
	Brought forward - -	905,678 19 2		Brought forward - -	500,914 5 6
				Arrears of Rent (Ireland) Act, 1882, 45 & 46 Vict. c. 47.	
	Arrears of Rent (Ireland) Act, 1882, 45 & 46 Vict. c. 47		—	By the Commissioners for the Reduction of the National Debt	
				For interest of loans - - - - - -	30,875 - -
—	To the Irish Land Commission Account				
	For amount transferred on account of the sum received in repayment of Advances under the 16th section of the Act (the Advances having been made out of money borrowed on the security of the Irish Church Temporalities Fund)			Relief of Distressed Unions (Ireland) Act, 1883 (46 & 47 Vict. c. 24), and Poor Relief (Ireland) Act, 1886 (48 Vict. c. 17).	
			—	By the Commissioners for the Reduction of the National Debt	
	Principal repaid - - - - - - - -	701 14 10		For loans repaid - - - - - - -	3,000 5 6
	Interest - - - - -	963 - 2		For interest of loans - - -	671 7 -
				Sea Fisheries (Ireland) Act, 1883 (46 & 47 Vict. c. 36).	
			—	By the Commissioners for the Reduction of the National Debt	
				For loans repaid - - - -	25,000 - -
				For interest of loans - - -	6,005 5 10
			—	By the Commissioners of Public Works	
				For sums (not to exceed 250,000*l.* in all), paid over to them, to be applied as a Sea Fisheries Fund - -	5,000 - -
				Poor Relief (Ireland) Act, 1886.—Piers and Roads Commission.—(49 Vict. c. 17.)	
			—	By the Commissioners for the Reduction of the National Debt:	
				For loans repaid - - -	3,000 - -
				For interest of loans -	472 7 8

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					By Moneys appropriated out of Surplus:			
				00	Intermediate Education Board, Ireland (per Act 41 & 42 Vict. c. 66, s. 8), viz.			
					For interest of debentures - - - - -			38,500 - -
				—	National School Teachers' (Ireland) Pension Fund (per Act 42 & 43 Vict. c. 74, s. 3), viz.			
					For interest of capital sum outstanding - -			30,000 - -
				—	Royal University of Ireland (per Act 44 & 45 Vict. c. 52) -			20,000 - -
								758,804 12 -
					By Balance			
					On 31st March 1891 viz.			
					Bank Balances		£. s. d.	
					Cash on deposit - - -		150,000 - -	
						£. s. d.		
					Cash Account - - -	20,700 13 9		
					Drawing Account - -	140 17 7		
						20,910 9 10		
					Less,— Outstanding Orders - -	77 13 9	20,836 10 1	
							150,832 10 1	
					Sub-Accountants, &c - -		3,017 12 1	
								153,850 2 2
		£.	910,354 14 2				£.	910,354 14 2

STOCK BALANCES on the 31st March 1891 £. s. d.

Bank of Ireland Stock - - - - 4,000 - -

The Irish Land Commission, 30 June 1891

E. F. Gerchy, Accountant

Edward T. Hanley, *Fredk. S. Wrench*, *Gerald FitzGerald*, Irish Land Commissioners.

I certify that this Account has been examined under my directions, and, subject to the observations in the foregoing Report, is correct.

Examined,
C. Home Stuart.

C. L. Ryan,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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II.—SALES OF PROPERTY, in the Year ended 31st March 1891.

NATURE OF PROPERTY SOLD.	Annual Rent.	PURCHASE MONEY. Cash. (*Vide* Account, p. 4.)	PURCHASE MONEY. Loans and Mortgages.	TOTAL Purchase Money.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Tithe rent-charge - - - - - -	1,230 1 3	*26,265 6 9	*6,807 5 11	33,072 12 8
Lands, &c.:				
Perpetuity rents - - - - -	860 8 4	19,325 12 7	- -	19,325 12 7
Yearly and other tenures - - -	- -	- 1 -	- -	- 1 -
Ecclesiastical residences and lands - - - - -		204 5 6	- -	204 5 6
TOTALS - - - £.		45,795 5 10	6,807 5 11	52,602 11 9

	Cash.	On Loan.
	£. s. d.	£. s. d.
*Sales in the year - - - - - -	26,435 11 9	6,947 15 9
Refunded or cancelled - - - - -	170 5 -	140 9 10
£.	26,265 6 9	6,807 5 11

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III.—COLLECTION ACCOUNTS, for the Year ended 31st March 1891.

No. 1.—Loans and Mortgages, &c.

TITLE OF ACCOUNT.	Balances Outstanding (not due) 1st April 1890.	Loans and Mortgages within the Year.	Total.	Sums Receivable within the Year.	Discharged. Discount on Loans Paid off, &c.	Balances Outstanding (not due) 31st March 1891.
	£ s. d.	£. s. d.	£ s. d.	£. s. d.	£. s. d.	£. s. d.
Sales of Property:						
Tithe rent-charge	*8,483,102 12 4	*15,795 7 3 (Less loan cancelled).	*6,498,897 19 7	223,039 12 10	35,188 11 8	*6,240,569 15 1
Lands, &c.:						
Simple mortgages	455,301 – 6	– –	455,301 – 6	703 – –	†775 – –	454,233 – 6
Instalment mortgages	*1,137,176 3 2	*‡4,222 15 9	*1,141,400 18 11	66,399 18 –	3,780 4 10	*1,077,220 16 1
Conversion of renewable leases into perpetuities	182,228 8 –	– –	182,228 8 –	10,321 15 7	– –	171,906 12 5
Glebe-house mortgages	56 18 8	– –	56 18 8	8 2 8	– –	48 16 –
Totals £.	8,258,367 2 8	20,018 8	8,278,385 5 8	294,562 9 1	30,743 16 6	7,944,079 – 1

* These sums include the aggregate amount of the fixed instalments, which will become payable (in the manner of a terminable annuity) in redemption of purchase money, with interest, for the entire period of each debt.

† This sum is the amount of principal transferred from simple to instalment mortgages by the operation of the 25th section of the Land Law (Ireland) Act, 1887, paragraph 2.

‡ Of this sum 1,739*l.* 0 *s.* 5 *d.* is the amount by which the interest prospectively receivable on existing mortgages has been increased by the operation of the 23rd section of the Land Law (Ireland) Act, 1887; 1,710*l.* 10 *s.* 0 *d.* principal transferred from simple mortgages with prospective interest; and 772*l.* 19 *s.* 3 *d.* capitalised arrears of interest and instalments (*vide* Collection Account, No. 3).

No. 2.—Tithe Rent-charge, Rents, Interest, &c.

TITLE OF ACCOUNT.	Arrears due 1st April 1890.	Rental for Year ended 31st March 1891.	Total.	Received within the Year (*vide* Account, pp. 2, 4, and 5).	Remitted or Written off.	Arrears due 31st March 1891.
	£. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Tithe rent-charge	130,206 19 8	179,380 10 –	309,587 6 8	181,906 16 10	866 19 3	126,811 13 7
Tithe rent-charge, fixed annual instalments	46,335 18 1	223,039 12 10	269,375 10 11	228,243 7 4	61 19 6	41,070 4 1
Perpetuity rents	47,842 15 3	58,589 5 4	106,432 – 7	58,534 1 9	– –	47,897 18 10
Renewable leaseholds (including fines) and other tenures	1,440 1 11	1,762 6 9	3,202 6 8	1,586 4 7	21 – –	1,043 4 1
Mortgage account (landed property), interest	5,880 6 5	16,115 13 7	21,996 6 –	15,045 10 –	*157 15 8	6,792 19 6
Mortgage account, fixed half-yearly instalments	32,136 – 1	60,399 18 –	92,535 18 1	59,641 12 10	†800 2 8	32,094 2 6
Mortgage account (converted leaseholds), interest	3,455 19 –	7,467 18 6	10,923 17 6	7,273 7 3	– –	3,650 10 3
Glebe-house mortgages, interest	2 12 2	2 5 8	4 17 10	4 17 10	—	—
Glebe-house mortgages, instalments	8 2 8	6 2 6	16 5 4	16 5 4	—	—
Totals £.	267,308 15 3	546,765 18 4	814,074 13 7	552,200 3 9	1,907 17 –	259,960 12 10

* This sum is made up thus:

	£. s. d.
Capitalised arrears of interest	97 15 6
Excess of charge in previous account	60 – –
£.	157 15 6

† This sum is made up thus:

	£. s. d.
Capitalised arrears of instalments	675 3 8
Excess of charge in previous account	124 19 1
£.	800 2 8

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for rents, tithe rent-charge mortgages, and other property vested in the Irish Land Commissioners, include the whole amounts received or receivable by me during the year ended 31st March 1891

(signed) *Godfrey Fetherston H.*,
Superintendent, Church Property Department.

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IV.—CAPITAL LIABILITIES in respect of ADVANCES, &c.

TO WHOM PAYABLE.	ACT UNDER WHICH ADVANCE WAS OBTAINED, OR LIABILITY CREATED.	Balances Outstanding, 1st April 1890.	Liability created in the Year 1890–91.	TOTAL.	Paid off in the Year 1890–91 (vide Account, pp. 5 and 6).	Balances Outstanding, 31st March 1891.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
The Commissioners for the Reduction of the National Debt.	Irish Church Act, 1869 (32 & 33 Vict. c. 42)	3,268,715 12 4	—	3,268,715 12 4	384,474 13 8	2,881,240 18 11
Ditto ditto	Relief of Distress (Ireland) Acts, 1880 (43 Vict. c. 4, and 43 & 44 Vict. c. 14)	1,271,500 — —	—	1,271,500 — —	—	1,271,500 — —
Ditto ditto	Arrears of Rent (Ireland) Act, 1882 (45 & 46 Vict. c. 47)	950,000 — —	—	950,000 — —	—	950,000 — —
Ditto ditto	Relief of Distressed Unions (Ireland) Act, 1883 (46 & 47 Vict. c. 24), and Poor Relief (Ireland) Act, 1888 (49 Vict. c. 17 Part II.).	19,191 7 0	—	19,191 7 0	3,045 5 0	16,146 2 —
Ditto ditto	Sea Fisheries (Ireland) Act, 1886 (46 & 47 Vict. c. 26)	100,000 — —	—	100,000 — —	25,000 — —	100,000 — —
Ditto ditto	Poor Relief (Ireland) Act, 1888 (49 Vict. c. 17, Part II.)	14,000 — —	—	14,000 — —	3,000 — —	12,000 — —
Ditto ditto	National School Teachers (Ireland) Act, 1879 (42 & 43 Vict. c. 74)	1,300,000 — —	—	1,300,000 — —	—	1,300,000 — —
The Intermediate Education Board	Intermediate Education (Ireland) Act, 1878 (41 & 42 Vict. c. 66)	1,000,000 — —	—	1,000,000 — —	—	1,000,000 — —
The Royal University of Ireland	Royal University of Ireland Act, 1881 (44 & 45 Vict. c. 52)	—	—	* —	—	—
	TOTALS £.	8,000,396 19 10	—	8,000,396 19 10	414,510 19 11	7,585,886 — 11

* The liability under the Act 44 & 45 Vict. c. 52, is in the form of an Annuity of 20,000 l. The capital liability is estimated at 600,000 l. (vide Parliamentary Paper, No. 158, 1882)

V.—RELIEF OF DISTRESS (IRELAND) ACTS, 1880 (43 Vict. c. 4, and 43 & 44 Vict. c. 14).

ACCOUNT of ADVANCES made to the COMMISSIONERS of PUBLIC WORKS, and of REPAYMENTS of such ADVANCES.

	£. s. d.	£. s. d.
Amount advanced to 31st March 1890		1,269,032 15 7
Advanced in the Year 1890–91		—
		1,269,032 15 7
Less,—Free Grants made in 1881–82		19,969 3 —
		1,249,063 12 7
Less,—Repayments to Board of Works to 31st March 1890	307,946 16 11	
Repayments in the Year 1890–91 (vide Account, p. 5)	42,051 19 —	
		349,798 6 11
		951,155 5 8
Less,—Principal discharged to 31st March 1890	3,300 0 2	
Principal discharged in the Year 1890–91	457 14 10	
		3,878 4 —
BALANCE outstanding on 31st March 1891 £.		947,277 4 8

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VI.—ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47).

No. 1.—ACCOUNT of MONEYS borrowed from the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT, and transferred to the IRISH LAND COMMISSION ACCOUNT, to meet the Expenditure under this Act.

	£	s.	d.
Balance on 1st April 1890	8,468	15	7
Payments in the Year 1890-91	—		
Balance on the 31st March 1891 £	8,468	15	7

No. 2.—ACCOUNT of MONEYS advanced under Section 16 of the ACT, and repayable to the CHURCH TEMPORALITIES FUND.

	£.	s.	d.	£.	s.	d.
Advanced to 31st March 1890				27,010	2	11
Advanced in the Year 1890-91				—		
				27,010	2	11
Less,—Repayments of Principal to the 31st March 1890	3,493	13	10			
Repayments in the Year 1890-91 (*vide* Account, p. 6)	700	14	10			
				4,194	8	8
Outstanding on the 31st March 1891 £				23,016	14	3

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VII.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, in Act, 1869," "The Irish Church Act, 1869, Amendment Act, 1872," and "The Irish

Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPTS.	26th July 1869 to 31st March 1890.	1st April 1890 to 31st March 1891.	TOTAL RECEIPTS from 26th July 1869 to 31st March 1891.
		£. s. d	£. s. d.	£. s. d.
36	To Balances, viz.:			
	On 26th July 1869 - - - -	19,776 4 3	- - -	19,776 4 3
	On 1st April 1890 - - - -	- - -	235,687 2 2	—
62 and 7 (1872).	To Sales of Property:			
	Tithe Rentcharge - - - - -	567,800 5 10	26,265 6 9	594,065 10 7
34, 52, and 54	Lands, &c.:			
	1. Perpetuity rents - - - -	926,948 11 5	19,325 12 7	946,272 4 -
	2. Renewable leaseholds - - -	77,782 12 1	- - -	77,782 12 1
	6. Yearly and other tenures - -	1,121,667 2 -	- 1 -	1,121,667 3 -
	4. Rights to mines and quarries -	3,265 19 6	- - -	3,265 19 6
27, 28, and 52	Ecclesiastical Residences and Lands:			
	See Houses and Lands - - -	74,483 - 2	- - -	74,483 - 2
	Other residences and lands - -	615,477 1 6	204 5 6	615,681 7 -
31, and 12 (1872).	To Conversion of Renewable Leaseholds into Perpetuities (Act 3 & 4 Will. 4, c. 37, ss. 145 and 155) - - - - -	137,432 14 -	- - -	137,432 14 -
11 and 12, and 6 (1872).	To Rents, &c.:			
	Tithe Rentcharge - - - - -	4,126,571 8 5	181,908 16 10	4,308,480 5 3
11 and 12	Lands, &c.:			
	1. Perpetuity rents - - - -	1,333,712 8 6	58,534 1 9	1,392,246 10 3
	2. Renewable leaseholds (including fines) and other tenures - -	634,805 2 5	1,538 4 7	636,343 7 -
	3. Mineral rents and royalties - -	7,091 12 5	- - -	7,091 12 5
	Carried forward - - - £	9,646,812 - 6	526,403 11 2	9,934,538 9 8

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respect of CHURCH TEMPORALITIES in *Ireland*, under the Provisions of "The Irish Church Church Act Amendment Act, 1881," for the Period from 26th July 1869 to 31st March 1891.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	26th July 1869 to 31st March 1890. £ s. d.	1st April 1890 to 31st March 1891. £ s. d.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1891. £ s. d.
	By Compensations, Annuities, Gratuities, &c.:			
14	For life annuities to archbishops, bishops, and incumbents	600,213 2 –	3,565 6 4	603.778 8 4
15	For life annuities to permanent curates	105,173 9 4	745 – –	105 918 9 4
15	For gratuities to curates not entitled to compensation as permanent curates	35,400 – –	– – –	35,400 – –
16	For life annuities to diocesan and district schoolmasters	8,525 12 2	294 11 6	8,820 3 8
16	For life annuities to clerks, sextons, and others holding freehold offices	80,128 2 6	1,442 13 11	81,570 16 8
17	For gratuities to certain persons not entitled to compensation	4,625 10 –	– – –	4,625 10 –
45	For life annuities to vicars general and other officers, for loss of fees, &c.	38,581 11 9	510 16 1	39,092 7 10
45	For compensation to deputy registrars and others, for loss of office	3,280 13 4	– – –	3,280 13 4
45	For compensation to vicars general, &c., for loss of fees	2,112 17 0	– – –	2,112 17 6
	By Commutation of Annuities, &c.:			
23	Of Archbishops, Bishops, and Incumbents:			
	Commutation money	5,217,467 3 7	– – –	5,217,467 3 7
	Bonus (12 per cent. added)	621,040 4 1	– – –	621,040 4 1
23	Of Permanent Curates:			
	Commutation money	1,546,671 16 5	– – –	1,546,671 16 5
	Bonus (12 per cent. added)	185,201 17 7	– – –	185,201 17 7
8 (1872)	Of diocesan schoolmasters	15,714 19 8	– – –	15,714 19 6
16	Of clerks, sextons, and others	372,760 12 2	– – –	372,760 12 2
4 (1872)	Of vicars general and other officers	73,353 5 4	– – –	73,353 5 4
4 (1872)	Of annuitants under 44th section	86,173 12 9	– – –	86,173 12 9
53	By Interest of Commutation Money (paid to the Representative Church Body)	258,263 5 10	– – –	258.253 5 10
24, 30, 66, and 5 (1872).	By Building Charges	237,450 12 5	437 19 –	237,888 11 5
18	By Compensation to Lay Patrons	778,887 17 10	– – –	776,887 17 10
29	By Private Endowments (paid over to the Representative Church Body)	500,000 – –	– – –	500,000 – –
46	By Compensation to the Chancellor and Prebendaries of Christ Church, Dublin, &c.	23,715 5 3	– – –	23,715 5 3
25	By National Monuments, Maintenance	50,000 – –	– – –	50,000 – –
33, and 8 (1872).	By Leases of Tithe Rent-charge, Purchase of	99,483 2 4	– – –	99,483 2 4
11 and 12	By Charges and Incumbrances affecting Property	103,740 8 3	– – –	103,740 8 3
68	By Payments to Persons appointed to Ecclesiastical Offices, between 26th July 1869 and 1st January 1871	18,548 4 1	– – –	18,548 4 1
	Carried forward £.	11,036,583 6 –	6,996 6 10	11,043,529 12 10

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VII.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPT.	26th July 1869 to 31st March 1890.	1st April 1890 to 31st March 1891.	Total Receipts from 26th July 1869 to 31st March 1891.
		£. s. d	£. s. d.	£. s. d.
	Brought forward - - -	9,646,812 - 6	573,463 11 2	9,934,568 9 8
—	To Proportionate Amount of Charges (Drainage and Improvement Loans; Rents, Rates, Taxes, &c.) repaid by the Clergy - -	8,933 13 11	- - -	8,933 13 11
11 and 12	To Dividends and Interest of Money:			
	On New Three per Cent. Annuities -	26,906 11 2	- - -	26,906 11 2
	On Three per Cent. Consolidated Annuities	3,145 3 3	- - -	3,145 3 3
	On Three per Cent. Reduced Annuities -	494 18 8	- - -	494 18 8
	On Bank of Ireland Stock - - -	26,441 10 -	460 - -	26,901 10 -
	On mortgages—landed property, &c. -	312,457 14 4	15,045 10 -	327,503 4 4
13 (1872)	On mortgages—converted leaseholds -	147,458 15 8	7,273 7 3	154,732 2 11
	On glebe-house mortgages - - -	5,512 1 6	4 17 10	5,516 19 4
	On other moneys - - - - -	83,567 10 9	2,353 4 8	85,920 15 5
11	To Charge on the See of Armagh (Act 3 & 4 Will. 4, c. 37, s. 54) - - - - -	13,500 - -	- - -	13,500 - -
11	To Charge on the See of Derry (Act 3 & 4 Will. 4, c. 37, s. 54) - - - - -	21,359 2 7	- - -	21,359 2 7
11	To Private Subscriptions (for building, enlarging, and repair of churches) - -	11,728 5 4	- - -	11,728 5 4
11	To Ecclesiastical Tax (Act 3 & 4 Will. 4, c. 37) - - - - - - -	47,515 7 4	- - -	47,515 7 4
11	To Miscellaneous Receipts - - - -	113,041 18 7	714 1 -	113,755 19 7
	Carried forward - - - £.	10,407,974 13 7	549,314 11 11	10,781,602 3 4

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of Church Temporalities in *Ireland*, from 25th July 1869 to 31st March 1891—*continued.*

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	26th July 1869 to 31st March 1890.	1st April 1890 to 31st March 1891.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1891.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	11,036,538 6 -	6,966 6 10	11,043,520 12 10
	By Regium Donum:			
38	Life Annuities - - - - -	59,764 3 10	415 8 -	60,179 11 10
	Commutation of Annuities:			
39	Commutation money - - -	556,974 15 4	- - -	556,974 15 4
23	Bonus (12 per cent. added) - -	65,766 10 2	- - -	65,766 10 2
40	Compensation to Widows' and Orphans' Funds, and General Assembly's College, Belfast, &c., on Discontinuance of the Regium Donum - - -	90,088 4 11	- - -	90,088 4 11
40	By College of Maynooth - - - -	372,331 - 6	- - -	372,331 - 6
34	By Expenses attendant on Sales of Property -	9,194 11 2	- - -	9,194 11 2
	By Rent Abatements, &c.:			
11 and 12	From Tithe Rent-charge:			
	Poor rate allowed - - - -	282,923 16 2	13,621 14 5	296,545 12 7
	From Lands:			
	Poor rate, remissions, &c. - -	58,516 9 6	2,219 7 2	60,735 16 8
55	By Proportion of Income paid over to the Clergy - - - - - - - -	108,285 2 10	- - -	108,285 2 10
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.) - - - - - - -	406 11 -	- - -	406 11 -
11 and 12	By Tithe Rent-charges paid - - - -	1,860 15 11	- - -	1,860 15 11
11 and 12	By Quit and Crown Rents paid - - -	2,329 10 1	- - -	2,329 10 1
11 and 12	By Rates, Taxes, &c. - - - - - -	6,319 11 3	5 - 10	6,324 12 1
—	By Refund to the Clergy of Poor Rate in respect of Tithe Rent-charge, &c. - -	4,523 2 4	- - -	4,523 2 4
48	By Expenditure under 48th Section of "The Irish Church Act, 1869":			
	For building and enlarging churches -	92,430 19 5	- - -	92,430 19 5
49	By Expenditure under 49th Section of "The Irish Church Act, 1869":			
	For repair of churches - - - -	70,318 4 6	- - -	70,318 4 6
	For church requisites, salaries of clerks, sextons, &c. - - - - - -	64,989 4 5	- - -	64,989 4 5
11	By Stipends and other Payments for which the Ecclesiastical Commissioners were liable -	47,910 10 7	- - -	47,910 10 7
11	By Superannuation Allowances (granted prior to 27th July 1869) - - - - -	1,010 3 6	- - -	1,010 3 6
7 (1872)	By Refund to Purchasers of Tithe Rent-charge in respect of Poor rate - - -	4,052 17 7	- - -	4,052 17 7
—	By Miscellaneous Payments - - - -	28,843 18 8	245 13 11	29,089 12 7
	Carried forward - - - £.	12,985,373 11 9	23,503 11 2	12,988,877 2 11

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VII.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPT.	26th July 1869 to 31st March 1890.	1st April 1890 to 31st March 1891.	Total Receipts from 26th July 1869 to 31st March 1891.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	10,467,974 13 7	549,314 11 11	10,781,602 3 4
32	To Loan Account—Tithe Rent-charge:			
	Fixed annual instalments - - -	3,204,109 18 7	228,243 7 4	3,432,353 5 11
52	To Mortgage Account—Landed Property, &c.:			
	Mortgage moneys - - - - - -	124,209 4 6	793 - -	125,002 4 6
	Fixed half-yearly instalments - - -	1,187,944 - 8	59,641 12 10	1,247,585 13 6
31	To Mortgage Account—Converted Leaseholds (Act 3 & 4 Will. 4, c. 37, s. 155):			
	Mortgage moneys - - - - - -	62,130 14 10	10,321 15 7	72,452 10 5
11	To Deposit Account, Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 144) - -	671 - -	- - -	671 - -
11	To Glebe House Advances—Late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 58, and 1 & 2 Vict. c. 109, s 48):			
	Instalments - - - - - - -	12,012 5 2	- - -	12,012 5 2
11	To Glebe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 73, s. 20) - - - - - - - -	6,382 3 10	16 5 4	6,398 9 2
20	To Primate Boulter's and other Trust Funds	10,618 8 4	- - -	10,618 8 4
70	To Chapels of Ease—Repair Fund - -	39 19 10	- 9 3	40 9 1
—	To Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 5):			
	Schedules A. and C. - - - - -	137,686 16 7	8,349 5 3	146,036 1 10
	Schedule E. - - - - - - -	2,907 9 3	- - -	2,907 9 3
—	To Securities sold:			
	£. 622,212. 15. 2. Stock sold - -	647,709 4 6	- - -	647,709 4 6
59 to 61	To the Commissioners for the Reduction of the National Debt:			
	For Advances for the purposes of the Irish Church Act, 1869 - - -	9,000,000 - -	- - -	9,000,000 - -
	Carried forward - - - £.	24,864,395 19 8	856,680 7 6	25,435,339 5 -

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of Church Temporalities in *Ireland*, from 26th July 1869 to 31st March 1891—*continued.*

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	26th July 1869 to 31st March 1890.	1st April 1890 to 31st March 1891.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1891.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	12,965,373 11 9	23,503 11 2	12,988,877 2 11
5 and 6	By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission) -	313,538 9 8	94 12 -	313,633 1 8
37	By Audit of Accounts (Cost of Audit) - -	12,507 4 5	193 14 6	12,700 18 11
4 (1881)	By the Irish Land Commission, &c.—Vote Accounts (from the date of Transfer to the Irish Land Commission).—For transfer, per Act 44 & 45 Vict. c. 71, s. 4, of the estimated cost of the administration and management of the Church Property -	105,963 13 10	16,561 15 5	122,525 9 3
44	By Compensation and Superannuation Allowances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 3) - - - - - - -	48,445 16 -	855 15 -	49,301 13 -
59 to 61	By Interest and Charges on Loans:			
	Interest of advances from National Debt Commissioners - - - - -	3,719,738 3 5	110,606 6 7	3,830,344 10 -
	Stamp duty on debentures - - -	15,889 17 6	- - -	15,889 17 6
	Bankers' commission on remittances between England and Ireland - -	9,592 17 4	331 15 10	9,924 13 2
7 & 10 (1872)	By Stamp Duty on Merging Orders, &c. -	27,925 15 9	57 5 6	27,983 1 3
11	By Deposit Account: Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 114) - -	1,262 5 7	- - -	1,262 5 7
11	By Glebe House Advances—Late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 58, and 1 & 2 Vict. c. 109, s. 48) - - -	100 12 -	- - -	100 12 -
11	By Glebe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 73, s. 20) - - - - - - - -	3,023 1 9	- - -	3,023 1 9
29	By Primate Boulter's and other Trust Funds	11,537 17 7	- - -	11,537 17 7
70	By Chapels of Ease—Repair Fund - -	612 13 8	- - -	612 13 8
—	By Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 40):			
	Schedules A. and C. - - - - -	164,456 16 -	9,732 6 1	174,189 2 1
	Schedule E. - - - - - - -	2,907 9 3	- - -	2,907 9 3
36	By Securities purchased:			
	£. 265,001. 1. 4. Stock purchased -	243,385 - 4	- - -	243,385 - 4
—	By the Commissioners for the Reduction of the National Debt:			
	For Advances (under the Irish Church Act, 1869) repaid - - - - -	5,734,284 7 8	384,474 13 5	6,118,759 1 1
	Carried forward - - - £.	23,380,545 15 6	546,411 15 6	23,926,957 11 -

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VII.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPT.	26th July 1869 to 31st March 1890.	1st April 1890 to 31st March 1891.	Total Receipts from 26th July 1869 to 31st March 1891.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	24,864,395 19 8	856,680 7 6	25,485,389 5 -
	Relief of Distress (Ireland), per Acts 43 Vict. c. 4, and 43 & 44 Vict. c. 14.			
—	To the Commissioners for the Reduction of the National Debt:			
	For Advances made by them - -	1,271,500 - -	- - -	1,271,500 - -
—	To the Commissioners of Public Works in Ireland:			
	For Advances repaid by them - -	307,048 16 11	42,681 10 -	349,728 6 11
	For Interest of Advances - - -	74,551 18 1	9,309 1 8	83,860 19 9
	Arrears of Rent (Ireland) Act, 1882 (45 & 46 Vict. c. 47).			
—	To the Commissioners for the Reduction of the National Debt:			
	For Loans under the Public Works Loan Act, 1882, s. 6 - - - - - -	950,000 - -	- - -	950,000 - -
—	To the Irish Land Commission Account:			
	For Amount transferred on account of the sum received in repayment of Advances under the 16th section of the Act (the Advances having been made out of money borrowed on the security of the Irish Church Temporalities Fund):			
	Principal repaid - - - -	2,492 13 10	701 14 10	3,194 3 8
	Interest - - - - - - -	4,387 10 11	982 - 2	5,369 11 1
	Carried forward - - - £	27,474,374 10 5	910,354 14 2	28,149,042 11 5

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of Church Temporalities in *Ireland*, from 26th July 1869 to 31st March 1891—*continued.*

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	26th July 1869 to 31st March 1890.	1st April 1890 to 31st March 1891.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1891.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - -	23,380,545 15 6	546,411 15 6	23,926,957 11 –
	RELIEF OF DISTRESS (IRELAND), per Acts 43 Vict. c. 4, and 43 & 44 Vict. c. 14			
—	By the Commissioners for the Reduction of the National Debt:			
	For Interest of Advances - - -	396,780 6 11	44,502 10 –	441,282 16 11
—	By the Commissioners of Public Works in Ireland:			
	For Amount paid to them to be applied in making Advances and Grants - -	1,269,932 15 7	- - -	1,269,932 15 7
	ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47).			
—	By the Commissioners for the Reduction of the National Debt:			
	For Interest of Loans - - - -	204,684 9 7	30,875 – –	235,559 9 7
—	By the Irish Land Commission Account:			
	For Amount transferred to provide for payments to be made, under the orders of the Commissioners, for the purposes of the above Act, which payments are to be a charge primarily upon the Irish Church Temporalities Fund - - - -	950,000 – –	- - -	950,000 – –
—	By Tithe Rent-charges repaid:			
	For Amount of Tithe Rent-charges repaid in respect of Arrears of Rent remitted in pursuance of the Act (Sect. 17) - -	3,792 15 4	- - -	3,792 15 4
	RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1883 (46 & 47 Vict. c. 24), and POOR RELIEF (IRELAND) ACT, 1886 (49 Vict. c. 17).			
—	By the Commissioners for the Reduction of the National Debt:			
	For Loans repaid - - - - - -	11,181 7 6	6,036 5 6	14,217 16 –
	For Interest of Loans - - - - -	3,317 18 4	671 7 –	3,980 5 4
—	By the Commissioners of Public Works:			
	For sums paid to them to enable them to make Grants towards providing for the Administration of Relief for the Destitute Poor - - - - - - - -	30,362 15 –	- - -	30,362 15 –
	SEA FISHERIES (IRELAND) ACT, 1883 (46 & 47 Vict. c. 26).			
—	By the Commissioners for the Reduction of the National Debt:			
	For Loans repaid - - - - - -	70,000 – –	25,000 – –	95,000 – –
	For Interest of Loans - - - - -	23,813 17 8	5,035 6 10	29,849 4 6
—	By the Commissioners of Public Works:			
	For sums (not to exceed 250,000*l.* in all), paid over to them, to be applied as a Sea Fisheries Fund - - - - - -	241,000 – –	6,000 – –	247,000 – –
	Carried forward - - - £.	26,585,412 1 5	662,532 4 10	27,247,944 6 6

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VII.—Account of the Receipt and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPT.	26th July 1869 to 31st March 1890.	1st April 1890 to 31st March 1891.	Total Receipts from 26th July 1869 to 31st March 1891.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	27,474,374 19 5	910,354 14 2	28,149,042 11 8
	Relief of Distressed Unions (Ireland) Act, 1883 (46 & 47 Vict. c. 24), and Poor Relief (Ireland) Act, 1886 (49 Vict. c. 17).			
—	To the Commissioners for the Reduction of the National Debt:			
	For Loans to provide for payments to the Commissioners of Public Works, as *per contra* - - - - -	30,362 15 –	- - -	30,362 15 –
	Sea Fisheries (Ireland) Act, 1883 (46 & 47 Vict. c. 26).			
—	To the Commissioners for the Reduction of the National Debt:			
	For Loans to provide for payments to the Commissioners of Public Works, as *per contra* - - - - -	250,000 – –	- - -	250,000 – –
	Poor Relief (Ireland) Act, 1886, Piers and Roads Commission (49 Vict. c. 17).			
—	To the Commissioners for the Reduction of the National Debt:			
	For Loans to provide for payments to the Commissioners of Public Works, as *per contra* (Sec. 11) - - -	20,000 – –	- - -	20,000 – –
	£.	27,774,737 14 5	910,354 14 2	28,449,405 6 5

The Irish Land Commission, 30 June 1891.

E. F. Geraghty, Accountant.

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of Church Temporalities in *Ireland*, from 26th July 1869 to 31st March 1891—*continued.*

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	26th July 1869 to 31st March 1890.	1st April 1890 to 31st March 1891.	Total Payments from 26th July 1869 to 31st March 1891.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	26,585,412 1 5	662,532 4 10	27,247,944 6 3
	Poor Relief (Ireland) Act, 1886, Piers and Roads Commission (49 Vict. c. 17).			
—	By the Commissioners for the Reduction of the National Debt:			
	For Loans repaid - - - - -	6,000 - -	2,000 - -	8,000 - -
	For Interest of Loans - - - -	2,013 10 10	472 7 2	2,485 18 -
—	By the Commissioners of Public Works:			
	For sums not exceeding 20,000 *l.*, paid to them on behalf of the Piers and Roads Commission, constituted by this Act (Sect. 10) - - - - - -	20,000 - -	- - -	20,000 - -
	By Moneys appropriated out of Surplus:			
63	Intermediate Education Board, Ireland (per Act 41 & 42 Vict. c. 66, s. 8), viz.:			
	For Interest of Debentures - -	365,625 - -	32,500 - -	398,125 - -
—	National School Teachers' (Ireland) Pension Fund (per Act 42 & 43 Vict. c. 74, s. 3), viz.:			
	For Interest of Capital Sum outstanding	390,000 - -	39,000 - -	429,000 - -
—	Royal University of Ireland (per Act 44 & 45 Vict. c. 52) - - - - -	170,000 - -	20,000 - -	190,000 - -
	£.	27,539,050 12 3	756,504 12 -	28,295,555 4 3
	By Balances, viz.:			
	On 31st March 1890 - - - -	235,687 2 2	—	—
	On 31st March 1891 - - - -	- - -	153,850 2 2	153,850 2 2
	£.	27,774,737 14 5	910,354 14 2	28,449,405 6 5

Edward T. Bewley,
Frank S. Wrench,
Gerald Fitz Gerald, } Irish Land Commissioners.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the foregoing Report, is correct.

C. L. Ryan.
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. Home Sinclair.

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VIII.—SALES OF PROPERTY, for the Period from 26th July 1869 to 31st March 1891.

NATURE OF PROPERTY SOLD.	Annual Rent. £. s. d.	PURCHASE MONEY. Cash (*Vide* Account, p. 19). £. s. d.	PURCHASE MONEY. Loans and Mortgages. £. s. d.	TOTAL Purchase Money. £. s. d.
Tithe rent-charge - - -	231,609 – 6	594,065 10 7	4,353,327 16 –	4,947,393 5 7
Lands, &c.:				
Perpetuity rents - - -	67,650 7 3½	946,272 4 –	742,448 18 7	1,688,721 2 7
Renewable leaseholds - -	4,980 14 4	77,782 12 1	64,664 1 3	162,446 13 4
Yearly and other tenures -	97,658 5 –	1,121,667 3 –	1,068,019 16 8	2,189,686 18 8
Rights to mines and quarries - - - -		3,266 19 6	444 10 0	3,710 10 –
Ecclesiastical residences and lands - - -		690,164 7 2	131,446 16 5	821,611 3 7
Conversion of renewable leaseholds into perpetuities		137,432 14 –	214,892 16 6	352,325 10 6
TOTALS - - - £.		3,570,650 10 4	6,586,144 14 11	10,156,795 5 3

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